IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 26TH JUNE 2007 / 5TH ASHADHA 1929

ST.Rev..No. 158 of 2005

TA.156/2003 of S.T.A.TRIBUNAL,ADDL.BENCH,PALAKKAD
.....

REVISION PETITIONER/APPELLANT/REVENUE

STATE OF KERALA, REP. BY
JOINT COMMISSIONER (LAW), COMMERCIAL TAXES,
ERNAKULAM.

BY SPL. GOVERNMENT PLEADER(TAXES) SRI V.V.ASHOKAN

RESPONDENT: RESPONDENT/ASSESSEE

MRS. JALAJA CHANDRASEKHARAN,
HOTEL KAIRALI, KODUNGALLUR.

BY ADV. SRI.V.M.KRISHNAKUMAR

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 26/06/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

C.M.Appln.No.304/2005 & S.T.Rev.No. 158 of 2005

Dated, this the 26th day of June, 2007

ORDER

H.L. DATTU, CJ.

The revenue being aggrieved by the order passed by the Sales Tax Appellate Tribunal in T.A.No.156/2003 dated 23rd May, 2003 is before us in this revision petition.

2. In filing the revision petition there is a delay of 374 days. To condone the said delay, C.M.Appln.No.304/2005 is filed under section 5 of the Limitation Act. Along with the said application a stereotyped affidavit is also filed. In the said affidavit except stating that the papers were moving from table to table and shuttled between two officers, no other explanation is offered by the revenue for the delay in filing the revision petitions. The delay is fatal to the proceedings. Further, we are not convinced with the reasons assigned by the revenue to condone the delay. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly the application for condonation of delay requires to be rejected and it is rejected.

Consequently the revision petition is also rejected. Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

mt/-